

January 21, 1980

Inasmuch as they were not born stupid, they buy most of their goods in Iowa on their way home. Accordingly, if you check the sales tax figures for Dakota County, you will find that they are about half of what they should be based on the average sales tax receipts across this state. Nevertheless, in order to avoid an impossible situation, the Department of Revenue proceeds to refund to those people who never paid the tax in the first place in a county that is generating less than its share of state revenues, we continue to send them money. I would think they would send in with their tax report a thank you note or a Christmas card or some such, but we do as a matter of geographic location, create a differential that is not necessarily favorable to the state. I would just as soon see the sales tax on food dropped in order to stabilize the tax exchange that is currently going on between areas such as Omaha and Council Bluffs, Missouri Valley and Blair, South Sioux City and Sioux City, Crofton and Yankton. It is true along the borders and it is a shame that we are not uniform or that we do not have some sort of agreement. It is true that technically we could entrap them because they are bringing goods into the state and under the use tax they could be properly stopped and assessed that tax and that is going to take a lot of people. We do have inequities that this bill would resolve and that is one of them.

PRESIDENT: The Chair recognizes Speaker Marvel at this time.

SPEAKER MARVEL: Since the machine was off for thirty minutes I would like to grant the sponsors of LB 16 tomorrow morning thirty minutes. At the end of that time we will assume that the debate will be over and we will have a vote. So as soon as the Clerk...well I will wait until he...

PRESIDENT: All right, the Clerk will have some matters to read in. Go ahead.

CLERK: Mr. President, I have a reference report referring LB 791-821 and 823-827.

An Attorney General's opinion addressed to Senator Haberman regarding LB 661. (See page 336 of the Journal.)

New bills: (Read by title for the first time, LB 841-845 as found on pages 337-338 of the Legislative Journal.) Finally, Mr. President, tomorrow at 4:00 p.m. there will